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# LETTER

TO THE

## FREE-HOLDERS

OF

# *Great Britain.*



L O N D O N :

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John Hutchinson 1778



# A LETTER, &c.

GENTLEMEN *and* FRIENDS,



WITHOUT any Apology, and upon the Ground of a most sincere Affection, I propose to lay before you some Considerations, which may serve to guide you in the Choice of your Representatives, for the next Parliament.

Among the many Writers who will probably address themselves to you, upon this critical Occasion, there will be no One, who can have your real Interests more tenderly at Heart, or have a less Bias upon his Judgment, than I have; and for these Reasons I may fairly bespeak your Attention. No Political Subject has ever yet employed my Pen; and nothing less than *your* Cause, which is the Cause of All that is valuable in civil Life, could have called me to the present Undertaking. I am a Stranger to the Leaders of every Party; nor do I write by the Advice, or under the Pay, or even with the Knowledge of any Man living. The Sum

of all my Wishes is, that Right, and Truth may prevail; and if they triumph, you will be happy.

A popular Writer on one Side, has already prepared the People to change the distinguishing Names of *Whigg* and *Tory*, into Those of *Excise-men* and *No Excise-men*, as the most suitable Cries to be used at a new Election. The Occasion of this is well known; but the true Merits of the Dispute, whether the intended Excise upon *Tobacco* and *Wine* was a Project, conducing to the general Benefit or Hurt of the Nation, seem to be greatly mistaken. I will therefore endeavour first of all to explain this Scheme, in such a clear Manner, as may enable every unprejudiced Reader to make a right Judgment of it: And so much the rather; because your Interest, which is the fixed and principal Interest of *Great Britain*, is particularly concerned in it.

It is a Matter of Fact, never once denied, nor even so much as questioned, unless by a very Few, who have an unjustifiable End in doing it, That scandalous Frauds are, at present, committed in the Customs upon *Wine* and *Tobacco*, to the Prejudice of Trade, the great Diminution of the publick Revenue, and the Injury of Multitudes of private People. A very considerable Part of that Duty, which, by Appointment of Law, ought to be paid upon these Commodities, is secretly conveyed into the Pockets of particular Traders; and the Parliament is drove to the Necessity of supplying that Money, thus stolen from the Publick, by continuing a Tax, which of all others is the most Burdensome to the Nation, and the most unequally collected. It was proposed therefore, not that any *additional* Duties should be imposed upon



upon *Wine*, and *Tobacco* ; but that a Method should be taken to secure the just Payment of those Duties, which are *already*, and have been for many Years, laid upon those two Sorts of Merchandize. And this was the sole Reason of attempting to put them under an Excise. For so much of the Frauds and Abuses, in these Articles, would, in all Probability, have been then prevented, as would have made an Increase of the Revenue upon them, sufficient to have answered the Demands of the Government, without a Land-Tax. And thus a Parcel of unrighteous Dealers would have been stopped from raising vast Fortunes, at the publick Expence ; and you, *Gentlemen*, who are the Body of the Nation, and ought therefore to be principally considered, would have received a direct Advantage of *Five Hundred Thousand Pounds* a Year, upon the Income of your Lands.

This was the more immediate End, proposed by the Scheme, in Question ; and which alone is such, as every wise and good Man must necessarily approve. For what can be more equitable, than that innocent Men should be relieved from Hardship by a Method which is designed to prevent only the *unjust*, and *exorbitant* Gain of Others ? But this was not All. For if the Peace of *Europe* continues, the annual Charges of the State will be lessened. And then it was hoped, that the Duties upon *Soap*, and *Candles* might likewise be taken off, when so much might be spared out of the improved Revenue upon *Wine*, and *Tobacco*, as would answer the Uses, for which those Duties are now appropriated. This would be, not only a general Benefit, but a general Benefit of that Sort, which is most earnestly desired by the labouring and poorer Part of the People, and would be most sensibly

fenfibly felt by them. So that, though the Interest of the *Free-holders* was indeed *first* consulted, as, in all Reason, it ought to be; yet the Method of giving them immediate Ease was so wisely contrived, that even every single Person throughout the Kingdom, would, in a little Time, receive another, and most acceptable Advantage by it.

These were the great, and good Effects, which the Ministry, upon long and mature Consideration, had Reason to hope would be produced, by changing the present Manner of collecting the Duties upon *Wine* and *Tobacco*: And no One, who is a Friend to Reason, and unacquainted with Party Madness, can think it credible, that a Scheme, so righteous in itself, and so extensively beneficial to the whole People of *Great Britain*, could ever possibly miscarry.

There is no need of enlarging upon the Usefulness of this Project, both because it is generally well understood, and because no Writer has pretended to argue seriously against it. The Benefits, which it contains, are so easily to be apprehended, and the Probability of their succeeding by it so apparent, that it has been scarcely once censured, in these Points, even by those who have the most violently opposed it.

For these Reasons it is, that Those who are Enemies to every *publick* Benefit which is inconsistent with their own unjust *private* Views, have made their Objections, not to the Thing itself, but to the *Manner*, in which this desirable Relief, directly to the Landholders, and afterwards to the whole People, was proposed to be effected. The Sum of all their Arguments, in their own Estimation of them, amounts to this; That the changing the present Duties upon *Wine* and *Tobacco*, into *Excises*, will be a Detriment

triment to the Publick, beyond what the Benefit intended, by freeing the Land, &c. can countervail. It will be proper therefore to lay before you the Objections, which they make against an Excise, in this Case, that it may be seen, whether they be sufficient to justify that Violence, which has been used to hinder you of a Relief, to which, for my own Part, I shall ever think you have the most equitable Claim imaginable.

The *Petition* of the Lord Mayor, Aldermen, &c. of the City of *London*, presented to the Honourable House of Commons, may fairly be supposed to contain the Substance of every Argument, which was thought by them to be of Weight against the Bill then depending. It will be proper therefore to examine this *famous* Petition.

The first Thing to be observed of it is ; That it consists of *general* Complaints, without any *special* Reasons alledged to support them. And this brings it under a just Suspicion of proceeding upon faulty Grounds. For *particular* Arguments are always the best to establish *Truth* ; as *general* Ones are, to disguise a *Falshood*.

It begins with presuming upon a Matter of Fact, which is notoriously false : Namely, that it *expresses the UNIVERSAL Sense of the City of London, concerning any further Extension of the Laws of Excise*. The *universal* Sense of the City of *London*, is the *universal* Sense of the *Citizens* ; and so far were **ALL** the *Citizens* of *London* from disapproving the Bill then depending, that a very great Number of them freely expressed their Approbation of it, and resolutely withstood the most pressing Importunities, to join with Those, who opposed it. And some of great Note, who appeared to be against it,

were

were known heartily to wish it Success ; but for private Ends chose rather to be *seen* among the Petitioners, than to act agreeably to their own Judgment.

The Substance of this Petition is comprehended in the following Position ; That *the Laws of Excise are prejudicial to the Trade, Navigation, Liberty, and general Interest of the Nation.*

Now, though this were granted to be true, with Respect to every Branch of Trade, *already* under those Laws ; yet if it can be proved, that it would be otherwise in the Articles of *Wine*, and *Tobacco*, the whole Merits of this *Petition* are evidently destroyed. For the Point in View was, to procure a universal Benefit to the Landholders, by putting these Two, and *none Others*, but these Two, under that Regulation. And every Insinuation of a *general* Excise was equally groundless and wicked ; and was, among many other vile Methods, invented to spirit up the deluded People to oppose a Scheme, the declared, and plain Ends of which were, to remedy Fraud, and relieve the oppressed.

Nay though the *present* Laws of Excise, if extended to these two Sorts of Merchandize, would be prejudicial, in the Cases alledged ; yet even that will not justify the *Petition*. For that Part of these Laws, whatever it be, which is deemed thus hurtful, might have been *altered*, and then the Objection had ceased. And the *Petitioners*, as well as every one else, *knew*, that such *Amendments* were designed to be made to them, as must have satisfied all Men, who judge of publick Transactions by the Rule of publick Good.

But that you may fully understand the Laws of Excise, and so be in a Condition to judge whether



whether they deserve that Character, which the *Petitioners* have given them, I beg your Patience, while I fully lay them before you. This I think so much the more necessary to be done, because they have been most amazingly misrepresented, in order certainly to inflame the Nation, and with a Belief, it must be supposed, that few People either had Opportunity, or would be at the Pains of examining the Truth of what has been charged against them.

The Objections made to the Laws of Excise are grounded chiefly upon the two following Heads: That *they exclude the Use of Juries*; and *give a dangerous, as well as vexatious Power to Officers*. For these Reasons they are said to be prejudicial to the Liberty, Trade, Navigation, and general Interest of the People.

The Laws of Excise were made immediately after the *Restoration*, and have continued under the Execution of six successive Princes. These Princes have been of very different Characters: And though the Liberty, Trade, Navigation, and general Interest of the People have more than once, within that Period, been in imminent and sensible Danger from *other Laws*; yet no Proof can be brought, grounded upon Matter of Fact, when at any Time the same might be charged upon the Laws of Excise. And the Liberty, Trade, and Wealth of the Nation were never in a more flourishing State, than now they are; nor would the Laws of Excise have been complained of at *this Time* particularly, were it not for the Ambition of Some, and Avarice of Others, who hope to carry their private Aims, at the Expence of the Peace and Happiness of their Country. But let us see these Laws.

All Forfeitures and Offences, relating to the  
Excise, unless where there is an express Excep-  
tion,

tion, are to be heard, adjudged and determined, as is directed in the following Part of an Act of Parliament, made in the Twelfth Year of King Charles the Second, Chapter the 24th, and intituled, *An Act for Taking away the Court of Wards and Liveries, and Tenures in Capite, and by Knights Service and Purveyance, and for Settling a Revenue upon his Majesty in Lieu thereof.*

Forfeitures  
and Offences  
within this  
Act, how to  
be deter-  
mined.

The Judicial-  
ture con-  
stituted.  
All Offences  
&c. within  
the Bills of  
Mortality,  
to be deter-  
mined by  
Commission-  
ers of Ex-  
cise.

All Offences  
&c. else-  
where to be  
determined  
by Two Ju-  
stices resi-  
ding near  
the Place  
where, &c.

If Justices  
neglect or  
refuse Four-  
teen Days,  
&c. Sub-  
Commission-  
ers may  
hear and  
determine.

“ And be it further enacted and ordained by  
“ the Authority aforesaid, That all Forfeitures  
“ and Offences, made, done, and committed  
“ against this Act, or any Clause or Article  
“ therein contained, shall be heard, adjudged  
“ and determined by such Person and Persons,  
“ and in such Manner and Form, as hereafter  
“ in and by this Act is directed and appointed ;  
“ That is to say, all such Forfeitures and Of-  
“ fences made and committed within the im-  
“ mediate Limits of the chief Office in *London*,  
“ shall be heard, adjudged and determined by  
“ the said chief Commissioners and Governors  
“ of Excise, (appointed by his Majesty) or the  
“ major Part of them, or by the Commissioners  
“ for Appeals and Regulating of this Duty, or  
“ the major Part of them, in Case of Appeal,  
“ and not otherwise. And all such Forfeitures  
“ and Offences made and committed within all,  
“ or any other the Counties, Cities, Towns, or  
“ Places within this Kingdom, or Dominions  
“ thereof, shall be heard and determined by any  
“ Two or more of the Justices of the Peace  
“ residing near to the Place where such Forfei-  
“ tures shall be made, or Offence committed :  
“ And in Case of Neglect or Refusal of such Ju-  
“ stices of the Peace, by the Space of Fourteen  
“ Days next after Complaint made, and Notice  
“ thereof given to the Offender, then the Sub-  
“ Com-

“ Commissioners, or the major Part of them, From whose Judgment the Party  
 “ appointed for any such City, County, Town, grieved may appeal to the next Quarter-Sessions.  
 “ or Place, shall, and are hereby impowered Note, No Appeal from two Justices.  
 “ to hear and determine the same: And if the  
 “ Party find himself aggrieved by the Judgment  
 “ given by the said Sub-Commissioners, he shall  
 “ and may appeal to the Justices of the Peace at  
 “ the next Quarter-Sessions, who are hereby im-  
 “ powered and authorized to hear and deter-  
 “ mine the same; whose Judgment therein shall  
 “ be final. Which said Commissioners for Ap- The Method of proceeding to Judgment:  
 “ peals and Regulating of this Duty, and the  
 “ chief Commissioners for Excise, and all Justi-  
 “ ces of the Peace, and Sub-Commissioners a-  
 “ fore said respectively, are hereby authorized, Upon Complaint to summon the Defendant.  
 “ and strictly enjoined and required, upon any  
 “ Complaint or Information exhibited and  
 “ brought of any such Forfeiture made, or Of-  
 “ fence committed contrary to this Act, to  
 “ summon the Party accused, and upon his  
 “ Appearance or Contempt, to proceed to Ex- Upon Appearance or Contempt, to examine the Fact upon Oath &c.  
 “ amination of the Matter of Fact; and upon  
 “ due Proof made thereof, either by the volun-  
 “ tary Confession of the Party, or by the Oath  
 “ of one or more credible Witnesses (which  
 “ Oath they or any two or more of them have  
 “ hereby Power to administer) to give Judg- And to give Judgment.  
 “ ment or Sentence according as in and by this  
 “ Act is before ordained and directed, and to  
 “ award and issue out Warrants under their To issue Warrants to levy Forfeitures of the Goods of the Offender:  
 “ Hands for the levying of such Forfeitures, If not redeemed in Fourteen Days, to sell them. If no sufficient Distress,  
 “ Penalties and Fines, as by this Act is im-  
 “ posed, for any such Offence committed, upon  
 “ the Goods and Chattels of the Offender, and  
 “ to cause Sale to be made of the said Goods  
 “ and Chattels, if they shall not be redeemed  
 “ within Fourteen Days, rendring to the Party  
 “ the Overplus, if any be; and for want of to imprison him, till Satisfaction.  
 “ suffici-

*Note, The first Warrant must be return'd That no sufficient Distress, before a second Warrant issue to take the Body.* “ sufficient Distress, to imprison the Party offending, till Satisfaction be made.  
 “ Provided nevertheless, That it shall and may be lawful to and for the said respective Justices of the Peace, Commissioners for Excise, or any Two of them, or their Sub-Commissioners respectively, from Time to Time, where they shall see Cause, to mitigate, compound, or lessen such Forfeiture, Penalty or Fine, as in their Discretion they shall think fit: And that every such Mitigation and Payment thereupon accordingly made, shall be a sufficient Discharge of the said Penalties and Forfeitures to the Persons so offending, so as  
*Power to mitigate the Forfeitures.* “ by such Mitigation the same be not made less than double the Value of the Duty of Excise, which should or ought to have been paid, besides the reasonable Costs and Charges of such Officer or Officers, or others, as were employed therein, to be to them allowed by the said Justices; any Thing in this Act to the contrary in any wise notwithstanding.”

*Mitigation not to be less than double Value of the Duty, besides Costs, &c. to be allow'd by Justices, &c.* “

The Powers here vested in the Commissioners, &c. within the Bills of Mortality, and in the Justices of the Peace, in all other Places, do indeed exclude Juries: And one known Reason of creating these Powers was, because a more summary Way of judging and determining Offences within this Act, than That by Juries, was thought to be for the Conveniency of the People. And whether it is not so, in Reality, can by no Rule be so certainly judged of, as by Experience. And I appeal to every single Reader, and most earnestly intreat him to recollect all the Cases which have fallen within his Observation, whether he has seen more Instances, where either *innocent* Persons have been condemned



demned, or *guilty* Ones have been *unreasonably* punished, by Virtue of these Laws, than what ordinarily happen in Trials by Juries. And I make this Appeal upon so much the better Ground, because I have been acquainted, in a Course of Years, with many Trials, in the Excise, before Justices of the Peace, and cannot remember so much as one Judgment, which was injurious to the People. And it is well known, That many dare to try Issues, touching Forfeitures before them, which they never could have ventured to a Jury: And that many confessed Offenders are acquitted by them from Fines, which, upon the Verdict of a Jury, would have been inevitable. Besides it is inconsistent with the Reason of Things, to suppose, that the People should ordinarily find less Favour from Justices of the Peace, who are their *Neighbours*, and to whom the Law has granted sufficient Room to show it, than they would from a Jury, who are commonly *Strangers*, and always bound by a special Oath to give Judgment upon the Matter of Fact only, without a Power of Mitigation. And the Charges of going through Causes, tried by Juries, are always so great, that it is better to put up a common Injury, than to take that Method of suing for Redress. And this would be no small Temptation to dishonest Officers to make many Seizures, and commit many vexatious Acts, contrary to Law; knowing that it would not be worth while for the Sufferer to seek for a Remedy, which could not be had without more Expence and Trouble, than would be recompenced by it. And that This is not suggested, but upon good Grounds, the very few Examples of Trials concerning Seizures, &c. in the *Customs*, where Juries are allowed, is a Proof beyond all Contradiction.

For

For out of an hundred parallel Cafes, where, in the *Excise*, Application is made to the Justices of the Peace, and Redrefs obtained, hardly One is brought to a Trial in the Customs ; because the People choose to submit, rather than undergo that Charge and Hazard. So that if the present Laws of Excise were changed, and all Forfeitures, and Offences relating thereto, were to be tried by Juries, the People, instead of being better secured in their Properties, and less liable to exorbitant Fines and Penalties, would evidently be in vastly more Danger, in both these Respects, than they now are.

I have hitherto indeed confined myself to the Powers of Justices of the Peace ; And one Reason is, because in arguing from Matters of Fact, within my own Knowledge, I could not include the Practice within the Bills of Mortality, to which, I confess, I am an intire Stranger. But it must seem highly improbable to all unprejudiced Persons, if the Commissioners of Excise, or for Appeals, have *usually* abused their Powers, that the People within the Limits of their Jurisdiction should never have petitioned the Parliament, that these Powers should be removed, and they put upon the same Footing with all other Places. However, to remove all Ground of Complaint, it was made a Part, in the late Bill, to alter the Laws of Excise in this Particular.

The proper Question, upon this Head is ; whether Dealers, or Others, who are *really honest Men*, are in Danger of being hurt by these Laws of Excise ? For the better they are contrived to prevent or detect *Knavery*, the more they ought to be esteemed. To say that innocent Persons *may possibly* suffer by them, is saying no more, than what may as truly be said against  
all

all other Laws whatsoever. But I ask, How is the Practice? Are Gentlemen of any Denomination, who buy not run Goods, or *Tradesmen*, who deal not in exciseable Wares, or the *Mechanic* and *labouring Part* of the Nation, who together are Ninety-nine in an Hundred of the People of *Great-Britain*, injured by these Laws? It would be a most impudent Falshood to affirm, that they are. Nay; so notorious is the contrary, that it has been confessed, even by those, who rail against them. The *London* Petitioners admit, that *every Person out of Trade enjoys All the Privileges of a British Subject*. And every Person *in Trade*, who deals not in exciseable Commodities, is in just the same Security. How absurd therefore is it to pretend, that these Laws are prejudicial to the Liberties and Rights of the People, when not One in an Hundred of the People are prevented by them from *enjoying All the Privileges of a British Subject*?

As to *Tradesmen*, in Goods under Excise, it is granted that these Laws create them Trouble: But that is no sufficient Reason why they ought to be condemned. For the Good of the Public requires, that the Revenue should be secured from Frauds; and if this Method of collecting it is found the best to accomplish that End, and no considerable Detriment otherwise arises from it, then that *particular* Trouble should not be made an Objection to it. For the Benefit of an *Hundred Men* should never be hindered to save the Trouble of *One*, especially when that Trouble is not *forced*, but *voluntarily* undertaken. And as these Laws do not in Experience hurt *fair* Traders in any of their real Rights or Properties, any more than other Laws, universally approved, do sometimes hurt the very best of  
Men,

Men, they are therefore justified beyond all reasonable Exception.

You see therefore, *Gentlemen*, how greatly you are abused, when you are made to believe, that the *Danger* of these Laws was one principal Reason, why you ought not to be eased of the sad Burden upon your Lands, by excising *Wine* and *Tobacco*. The *real* Motives which acted those Merchants, and OTHERS, who have carried their Point against you, had no other Relation to *your* Interest and the Interest of the *Nation*, but such as clearly tends to destroy it. And this, I hope, you will ever well remember.

The next thing to be considered is, the Power given by Law to the *Officers of Excise*. For this was *pretended* to be the other principal Objection to the Method, in which the Ministry proposed to deliver you from your present Hardship. And this Power has been so described by your Enemies, that, I am very confident, when you read the Laws which establish and define it, you will be amazed to find, that any Men, though never so *profligate*, could yet have the *Assurance* to undertake so grossly to misrepresent it.

If the Power of the Officers of the *Customs*, under which *Wine* and *Tobacco* now are, is full as formidable, in this Case, as the Power of the Officers of *Excise*, then the Force of this Objection is plainly Nothing. And that it *really* is so, you shall now see.

The following Clause is taken out of an Act of Parliament, made *Anno 14 Caroli Secundi Regis*, intituled; *An Act for Preventing Frauds, and Regulating Abuses in his Majesty's Customs*.

“ And it shall be lawful to and for any Person or Persons, authorized by Writ of *Assistance*, under the Seal of his Majesty's Court  
“ of



“ of *Exchequer*, to take a Constable, Headbo-  
 “ rough, or other publick Officer inhabiting  
 “ near unto the Place, and in the Day-Time to  
 “ enter, and go into any House, Shop, Cellar,  
 “ Warehouse or Room, or other Place, and in  
 “ Case of Resistance, to break open Doors,  
 “ Chests, Trunks, and other Package, there to  
 “ seize, and from thence to bring any Kind of  
 “ Goods or Merchandize whatsoever, prohi-  
 “ bited and uncustomed, and to put and secure  
 “ the same in his Majesty’s Store-House, in the  
 “ next Port to the Place where such Seizure  
 “ shall be made.”

This is the Power which Officers of the *Cu-*  
*stoms* have by Virtue of a *Writ of Assistants*: And  
 a *Writ of Assistants* is not granted out of the *Ex-*  
*chequer* upon *special* Occasions only, and to be of  
 Force for *one* Turn, and *no more*; but it gives a  
*continual* Authority to Officers to search at all  
 Times, and upon any Emergency whatsoever.  
 Having this *Writ constantly* by them, they can  
 take a Constable, or other Peace-Officer, and  
 enter Houses, and break open Locks, &c. when  
 and wherever they think fit. And the same Act  
 ordains, “ That whoever forcibly hinders, beats,  
 “ abuses, &c. the Officers of the Customs, or  
 “ such as assist them, in the due Execution of  
 “ their Office, shall be committed to Prison by  
 “ a Justice of the Peace, there to remain till  
 “ the next Quarter-Sessions, and to be punished  
 “ by the Justices of the Peace of the said Quar-  
 “ ter-Sessions, in a Fine not exceeding One  
 “ Hundred Pounds.”

The following Clause, relating to the Power  
 of the Officers of the *Excise*, you will find in an  
 Act, made *Anno Regni decimo Georgii Regis*.

“ Be it enacted, That in Case any Officer or  
 “ Officers for the said Duties by this Act grant-  
 “ ed, shall have Cause to suspect that any Coffee, &c. shall be fraudulently hid or concealed  
 “ in any Place whatsoever, either entered for  
 “ the keeping of the same, — or not entered  
 “ with an Intent to defraud his Majesty of his  
 “ Duties thereon, then and in such Case, if such  
 “ Place shall be within the Cities of *London* or  
 “ *Westminster*, or within the Limits of the Weekly Bills of Mortality, upon Oath made by  
 “ such Officer or Officers before the Commissioners for the Duties by this Act granted, or  
 “ any two or more of them, or in Case the same  
 “ shall be in any other Part of *Great Britain*,  
 “ upon Oath made by such Officer or Officers,  
 “ before one or more Justice or Justices of the  
 “ Peace of the County, Riding, Division, or  
 “ Place where such Officer or Officers shall suspect the same to be so hid or concealed, setting forth the Ground of such his or their  
 “ Suspicion, it shall and may be lawful to and  
 “ for the said Commissioners for the said Duties,  
 “ or Justice or Justices of the Peace respectively,  
 “ ly, before whom such Affidavit or Affidavits  
 “ shall be made, if he or they shall judge it  
 “ reasonable, by special Warrant or Warrants  
 “ under his or their respective Hands and Seals,  
 “ to authorize and empower such Officer or Officers by Day or by Night; but if in the Night-  
 “ Time, then in the Presence of a Constable,  
 “ or other lawful Officer of the Peace, to enter  
 “ into all and every such Place or Places where  
 “ he or they shall so suspect such Coffee, &c.  
 “ shall be so fraudulently hid or concealed, and  
 “ seize and carry away all such Coffee, &c.  
 “ which he or they shall then and there find so  
 “ fraudu-

“ fraudulently hid and concealed, as forfeited  
 “ for his Majesty’s Use, together with all and  
 “ every the Bags, &c. wherein the same shall  
 “ be contained : And if any Person or Persons  
 “ whatsoever shall let, obstruct, or hinder any  
 “ of the Officers for the said Duties by this Act  
 “ granted, from entering such Places, where he  
 “ or they shall suspect such Coffee, &c. shall  
 “ be so fraudulently hid or concealed, as afore-  
 “ said, or in seizing and carrying away such  
 “ Coffee, &c. which shall be so hid or con-  
 “ cealed, together with the Bags, &c. where  
 “ the same shall be contained, the Person or  
 “ Persons offending therein, shall, for every such  
 “ Offence, forfeit and lose the Sum of One  
 “ Hundred Pounds, to be recovered *by the Laws*  
 “ *of Excise.*”

This is the Power of the Officers of *Excise* to enter and search Houses, &c. for Coffee, &c. and they have the same likewise with respect to other Commodities under their Management. An Officer of the *Excise* therefore cannot search without the Authority of a *special* Warrant. Such Warrant is not to be issued, unless the Officer *makes Oath*, that he suspects Goods to be fraudulently concealed. Nor is a *general* Oath sufficient ; but he is obliged likewise to set forth the *Grounds* of his Suspicion. And after All, the Justice of the Peace, or Commissioners, &c. are left at Liberty to grant, or not to grant such Warrant, *as they shall judge it reasonable*. A more effectual Law to secure the Houses of private Persons against vexatious Searches by the Officers of *Excise* cannot reasonably be desired : For it is hardly to be conceived, that innocent Men, who neither buy, nor sell, nor conceal Run-Goods, should be molested in this Respect. It

is shocking to suppose that any Officer can be of so profligate an Heart, that he would knowingly forswear himself, with no other Prospect but to gratify his ILL NATURE, by teasing One who is no Offender : But if this could be, yet it is highly improbable that a Magistrate, who knows the Characters both of the Officer and of the Person complained against, should, in such a Case, grant him a Warrant.

But it is otherwise in the *Customs* : For there an Officer, armed with a *Writ of Assistants*, &c. may, *without* applying first to any Magistrate, *without* taking a *special* Oath, *without* alledging any Ground of Suspicion, and *without* any Reason, but his own Humour, search and rummage the Houses of whatever Persons he pleases. How contrary therefore to all Truth is that Opinion, which has been so industriously spread through the Nation, concerning the dangerous Power of Excise-Officers to enter and search private Houses ! And how ridiculous was it, in the Eyes of all discerning Men, to bring this as a Reason to hinder the *excising* of *Wine* and *Tobacco*, when the Officers of the *Customs*, under whom those Commodities now are, have really a more terrible Power, in the Case alledged, than the Officers of *Excise* ? And with what Indignation ought all those to be treated, who took so base a Method to deceive the People, that, by their Help, they might overthrow a Design so perfectly *fitting* in itself, and so eminently *beneficial* to you ?

There is another Objection made to the Officers of Excise, beside that which we have been now considering ; and that is, their Opportunity of influencing those whom they survey, in their Votes at Elections. It will be necessary therefore



therefore to show you what Provision the Law has made in this Particular.

What follows is taken out of an Act, *Anno 5 & 6 Guliel. & Mariæ.*

“ And to the End the great Duties of Excise, and  
 “ the Powers given for collecting and levying the  
 “ same, may not be employed for the influencing  
 “ of Elections of Members to serve in Parlia-  
 “ ment, which Elections, by the Constitution of  
 “ this Government, ought to be free and uncor-  
 “ rupt; Be it enacted by the Authority aforesaid,  
 “ that — no Collector, Supervisor, Gager, or o-  
 “ ther Officer or Person whatsoever, concerned  
 “ or employed in the charging, collecting, le-  
 “ vying, or managing the Duties of Excise, or  
 “ any Branch or Part thereof, shall, by Word,  
 “ Message or Writing, or in any other Manner  
 “ whatsoever, endeavour to persuade any Elector  
 “ to give, or dissuade any Elector from giving  
 “ his Vote for the Choice of any Person to be a  
 “ Knight of the Shire, Citizen, Burgefs, or  
 “ Baron of any County, City, Borough, or  
 “ Cinque Port, to serve in Parliament, and  
 “ every Officer, or other Person offending there-  
 “ in, shall forfeit the Sum of One Hundred  
 “ Pounds, one Moiety to the Poor of the Parish  
 “ where such Offence shall be committed, to be  
 “ recovered by any Person that shall sue for the  
 “ same.—And every Person convict on any such  
 “ Suit of the said Offence, shall thereby become  
 “ disabled, and incapable of ever bearing or  
 “ executing any Office or Place concerning or  
 “ relating to the Duty of Excise, or any other  
 “ Office or Place of Trust whatsoever under  
 “ their Majesties, their Heirs, or Successors.”

This

This is the Guard contrived to hinder Excise Officers from making any Attempt to influence Elections. And it cannot be thought, but the Fear of so severe a Penalty must certainly restrain them from tampering with Voters; especially as they are generally Men of so very mean Fortunes, that their whole Livelihood depends upon their Places. However, you yourselves are the only proper Judges, whether Excise-Officers do, in Fact, pretend to persuade any of you, who are under their Survey, in the Matter of Elections. To yourselves I appeal: And as I am confident, from my own Observation, that you have not found this to be true in Practice, so you will from thence be convinced of the Falseness and Wickedness of those who have made it a Pretence to oppose your Interest, (which is indeed the Interest of us All) and will, I doubt not, conceive a just Displeasure against them.

Besides what has been urged against the Laws of Excise in general, as prejudicial to the Interest of the Nation, upon the Account of the Judicature constituted by them, and the Powers they give to Officers; some other Objections have been made, which concern *Wine and Tobacco*, in particular: And these shall be now considered.

The *Nottingham* Petition sets forth, that the Bill depending, if passed into a Law, would *encroach upon their Liberties and Properties*.

It is much to be lamented, that there are so few People, who usually allow themselves Time to examine the Merits of *general Expressions*, before they are influenced by them. Liberty and Property are amiable Names; and the least Attempt, apprehended to be made upon them, ought always to alarm us. But does not all  
Expe-

Experience show, that the Defenders of a bad Cause constantly avoid, as much as possible, *particular* Arguments, and abound in *general* Declarations, especially such as import, but without any Proof, Matters which are the most proper to work upon the Passions of those, whom they wish to deceive?

*Tobacco* is a *foreign* Commodity, and therefore not to be imported into *Great Britain*, but by Leave of Law. Were it prohibited, no Person could gain any Property at All in it here; and the Conditions upon which it is allowed to be imported, and the Regulations to which the whole Trade of it is to be subject, depend entirely upon the Legislature. Here is no Liberty nor Property, but what arises from a positive Law; nor can they subsist any longer, or in any other Manner, in this Case, than as such Law appoints and defines. If an Act of Parliament should pass, to *prohibit* the Importation of *Tobacco*, it would be an evident Absurdity to say, that such Act would *encroach upon the Liberties and Properties* of any private Person. And it certainly can be no more an Injury to Liberty and Property, to fix the Duties upon *Tobacco*, and prescribe the Manner of collecting them, when it is allowed to be imported, than it would be entirely to *prohibit* it. The *Nottingham Petitioners* are not *obliged* to be *Tobacco*nists. They are left to their own Choice, and may throw off that Trade, whenever they dislike the Terms, upon which the Law, at any Time, permits it to be carried on. If therefore *Tobacco* were put under an Excise, how would they be injured? All the Property they can acquire in it, and all the Liberty which they ought to exercise about that Property, when acquired, are the sole Gift of the Law,

to be continued, or varied, or removed, as the Legislature thinks fit. It is owned that the Excise-Laws would create a new Trouble to the Petitioners; but then it is such, as is no Ways prejudicial to any One of their Rights, as *British* Subjects. And this very Trouble, it should be remembered, is owing wholly to themselves. For had the Duty on *Tobacco* been *honestly* paid in the *present* Method of collecting it, no Attempt would have been made to change it. And it is with a very ill Grace that this Trouble is complained of by Men who cannot be restrained from injuring the Publick, without it.

But it should be observed, that, though *Tobacco* be a *foreign* Plant, it will grow very well in *Great Britain*. Our *own* Lands will bear it, in great Plenty, and consequently might be improved by the Culture of it. But the Planting of it here is prohibited by an Act of Parliament, made in the twelfth Year of King *Charles II.* which alledges, That *the Strength and Welfare of this Kingdom do very much depend upon our American Plantations, in Regard to the Employment of a very considerable Part of its Shipping and Seamen, and of the Vent of very great Quantities of its native Commodities and Manufactures.* Have not you then, Gentlemen, more *Appearance* at least of Reason to complain of this Law, as encroaching upon your Liberties and Properties, than the *Nottingham* Petitioners had in the Case we have been considering? Is there any Comparison between that Restraint which absolutely hinders you from making a particular Improvement of your *own* Lands, and that which brings only some Trouble and Inconveniency to a Few Men, who *choose* to trade in a *foreign* Commodity? But you submit to this Law cheerfully, and give up a private Privilege for the  
Sake



Sake of publick Good. And is it not a peculiar Hardship upon *you*, that Traders in *Tobacco*, should prevent another Law, which by securing the just Payment of those Duties, which have long since been laid upon it, would have freed you from a most unreasonable Burden upon those very Lands, which are under a *particular* Deprivation, from which they receive a *particular* Advantage? And is it not as fitting, in general, that *Tobacco* Merchants should be compelled to the just Payment of a Revenue for the *publick Good*, as that *your* Lands should be put under a special Incapacity, for the same Reason? Certainly every disinterested and calm Reasoner must necessarily conclude, that the Conduct of those, who chose rather to screen *them* in the most notoriously unrighteous Practices than to suffer *you* to be relieved, is not to be accounted for, but upon Principles the most scandalous, and detestable.

Another pretended Objection was, That this Method of collecting the Revenue upon *Tobacco*, would be prejudicial to the Trade of it. This Objection, like others, is made in *general*; and that too for the same Reason; because the *particular* Grounds of it are too weak to be ventured to publick View. *Tobacco* Merchants would not say, that they themselves would be deprived of an Opportunity of getting Estates by Frauds, in the Duty, which is a *real* and *evident* Truth; but their Business was to divert this from the Eyes of the injured People, by raising a general Clamour, that their Trade, in which the Nation has a common Interest, was going to be ruined.

*Tobacco* exported for a foreign Market draws back the whole Duty, and therefore this Part of the Trade could not suffer. On the contrary, it would have been carried on, by *fair* Traders,

to a greater Advantage; because they would have been freed from the Hardship either of advancing or bounding the Duty, for such *Tobacco*. The *Exportation* therefore of this Commodity would certainly not have been lessened.

As to the *Home Trade*, it depends solely upon the Quantity consumed. And a Law which would have made no Addition to the Duty, could have made no Alteration in the Consumption. *Tobacco* is now retailed at just the same Price, as if the Duty was *fairly* paid, and therefore would be no dearer to the Consumers, if it actually was so. From whence nothing can be more evident, than that the *Tobacco-Trade*, so far as the *public* Interest is concerned in it, could have received no sort of Detriment, by the Change which was intended. The Difference in the Case would have been, not that this Trade, in *General*, would have suffered any Damage; but that the Duty, which we Consumers pay as much now, as we should have paid then, would have been secured for the Use of the Public, and not left open to be plundered by a particular Set of unrighteous Men. And this was the true, as well as obvious Reason, why they represented the late Project, as prejudicial to their Trade.

And now, Gentlemen, I will leave it to the Judgment of every One of you, who desires to be governed only by the Reason of Things; whether the *Tobacco Bill*, if it had passed, would have been *hurtful to the Trade, Navigation, Liberty, and general Interest of the Nation*. For my own Part I have no Inclination to deceive you, nor any Interest to serve by attempting it. I write for the sake of Truth; and therefore desire you to examine carefully all my Arguments, and to pay them that Regard, and no other,

other, which they really deserve. I think you and the Nation have been greatly abused and injured ; and I have fairly laid before you the Grounds of my Opinion. Your Enemies have given you only their *bare Word*, that the Laws of Excise are prejudicial to our national Interest; but I have not contented my self with merely affirming the Contrary, (which yet is as good an Argument to defend them, as theirs is to condemn them) but have taken the Pains to set these Laws before you, that you may be your *own* Judges, and see how shamefully they have misrepresented them. If, after all, you think it better that a Tax of *Five Hundred Thousand Pounds a Year* should be continued upon your Lands, and known Defrauders of the public Revenue be protected, than that *Tobacco* and *Wine* should be made subject to the Laws of Excise, as those Laws were to be amended, you will at least excuse the disinterested Zeal I have shown to serve you, by thus giving my Reasons, why I am of a contrary Opinion.

There are some other Things, well worthy your Consideration, which, for want of Room, I can but barely mention.

A Tax imposed upon *Land*, is utterly unavoidable. Let a Freeholder be in narrow Circumstances, let him have a large Family, let him be a frugal Man, or let his Case be what it will, he cannot help himself by any Abatement of this Charge upon his Income. Such an Estate is loaded with such a Burden, which no Management can lighten.

It is much the same with Respect to *Soap* and *Candles*. So far as these are Necessaries of Life, so far is every Person *forced* to be impoverished by the heavy Duties laid upon them.

But *Wine* and *Tobacco* are Things of quite another Kind. They are not of *necessary*, nor yet of *general* Use. A Man may either live comfortably without them, or lessen his Expences in them, as he sees convenient. If therefore an Attempt had been made to lay a further Impost upon *Wine* and *Tobacco*, which are Matters of Luxury, in order to discharge the *Land*, and remove the Duties upon *Soap* and *Candles*, which would have been a *universal* Benefit, it could not *reasonably* have been opposed. What therefore can be said to excuse the *Behaviour* of those Men, who have defeated a Project which would have compassed these desirable Ends, without adding any *new* Tax upon those Commodities? And how monstrously absurd is it, that the *whole People* should be kept under very great and unavoidable Hardships, to give Room to a Few Traders in *unnecessary* Goods to heap up immense Riches, by defrauding the Public of those Revenues, by Means of which the *whole People* might be relieved?

An authentick Account has been published, that a Merchant imported in one Ship 310 Hogheads of *Tobacco*, the true Weight of which (as it appeared by his own Books) was 2054 C. 3 q. 18 lb. and which, by some Management with the Land-Waiters, he got to be charged at no more than 1779 C. 9 lb. The Public was thus defrauded of the Duties upon 275 C. 3 q. 9 lb. which amount to upwards of 600 l. This whole Cargo of *Tobacco*, when brought into the Merchant's Warehous, did not stand him in 1200 l. prime Cost. The same Sum laid out in Land will not purchase above 50 l. *per Ann.* and which too is loaded with a Tax of One Shilling in the Pound. The Tobacco-Merchant then, with 1200 l. Stock, within the Compass  
of



of Six Months, at one Jobb, made 600 *l.* over and above all Profit in Trade; and a Land-holder, with the same Sum, does not make 50 *l.* in a Year. Is it reasonable that two Men, of equal Substance, should yet be suffered by the Law to continue in such unequal Situations? The Gentleman is charged with a certain Sum, for the Support of the Public, and the Tobacco-Merchant is allowed an Opportunity of making *twelve Times* the Gentleman's annual Income, by defrauding it. What an Affront then is it even to common Sense to say that those who opposed a Scheme, which would have corrected these Abuses, are Friends to public Good? And no Freeholder, who duly considers his own and the Nation's Interest, will hereafter choose a Representative who has taken a critical Opportunity of showing himself an Enemy to them both.

One general Charge always made against public Ministers is, That they are corrupted. But I ask, Which is it that corrupts Men, the *Possession* of Power and Profit, or an *undue Love* of them? The latter most certainly. May not *They* therefore be as corrupt who are *kept out* of public Posts, as they who *enjoy* them? If there be a Man, who for some Years mixed in Councils with the present Ministry, till he was denied a particular Place, and then first condemned that Management in which he himself had a Share, Has not such an One given the most flagrant Proof of Corruption? Is not *Malice* likewise another Cause of Corruption? And may not a Vow of Destruction be made from an Heart so cancred as readily, and pursued as zealously, against the *best* and *wisest* of Men, as the *worst*? Nay it has been known, that mere *Fear* of popular Censure, in particular Circumstances, has made many act against the clearest Conviction of their

their Conscience: And thus have they received Applause for a Behaviour which all good Men will eternally despise.

Matters of Fact are the surest Ground upon which to form our Judgments. If there is a Man, who, when in Power, sold his Countrey, and conscious of Guilt fled from the Justice of it; if this Man, as soon as he was permitted to return to his native Air, repayed that uncommon Favour with the most monstrous Ingratitude both to the Prince of whom, and to the Minister *through* whom he obtained it; and if the same Person has betrayed every Religion, every Party, and every Friend: If there is another Man who long showed a distinguished Zeal to bring the *Traitor* to Justice; if this other, because he was denied a very high Office, for which he is remarkably unfit, united himself with the *Traitor*, against his King, his Countrey, his Principles, and his Friends; and if he openly laments it, as a Misfortune to the People of *Great Britain*, that the *Traitor* is excluded from all public Trusts: I say, if there be two such Men as these, it is an Infatuation almost beyond Example to suppose, that any Transaction effected by *their* united Counsels, could ever be designed by *them* for public Good.

*I am, Gentlemen,*

*Your most sincere Friend*

*and humble Servant.*

**F I N I S.**







